

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§7-217.

(a) Except as provided in § 7-218 of this subtitle and subsections (d), (e), and (f) of this section, if an estate is administered subject to the jurisdiction of a court, the person responsible for paying the inheritance tax shall pay the tax when the register determines the amount due, at the time that the representative accounts for the distribution of property of the estate.

(b) Except as provided in § 7-218 of this subtitle and subsections (d), (e), and (f) of this section, if an estate is administered under modified administration, the person responsible for paying the inheritance tax shall pay the tax when the personal representative files the final report under modified administration.

(c) Except as provided in § 7-218 of this subtitle and subsections (d), (e), and (f) of this section, if there is no formal administration subject to the jurisdiction of a court for property that passes from a decedent, the person responsible for paying the inheritance tax shall pay the tax when the register determines the amount due.

(d) Except as provided by subsection (e) of this section, if an interest in property is valued under § 7-209(d) or (e) or § 7-210 of this subtitle, the person responsible for paying the inheritance tax shall pay the tax within 30 days after the determination of the inheritance tax due on the interest.

(e) If the inheritance tax on a subsequent interest in property is not prepaid, the person responsible for paying the tax shall pay the tax when the interest vests in possession.

(f) If additional inheritance tax becomes due under § 7-221 of this subtitle, the person responsible for paying the tax shall pay the tax when the disqualifying event occurs.

[\[Previous\]](#)[\[Next\]](#)